



(Ireland.)

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To Repeal an Act, of the last Session of Parliament, for granting Duties of Excise on certain sorts of Glass made in *Ireland*, and for granting and allowing certain Countervailing Duties and Drawbacks in respect thereof.

Note.—The Figures in the Margin denote the Number of the Folios in the written Copy.

1 **W**H^{EREAS} an Act was made in the last Session of Parliament, intituled, "An Act to grant Duties of Excise on " certain Sorts of Glass made in *Ireland*, and to grant and allow " certain Countervailing Duties and Drawbacks in respect thereof; " and it is expedient that the same should be repealed;

Preamble.

BE it therefore Enacted by The KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the all the Duties, as well Internal Duties of Excise as Countervailing Duties or others, and all Drawbacks, granted or made payable by the said recited Act, shall cease and determine; and that from and after the

54 Geo. III.
cap. 87, Re-
pealed.

2 the said recited Act, and all Clauses, Provisoes and Regulations therein contained, for the securing collecting and paying the said Duties and Drawbacks, or any of them, shall be and the same is and are hereby Repealed.

And be it further Enacted, That in case any Person or Persons shall have paid or shall pay any Sum or Sums of Money, for or in respect of any Countervailing Duty imposed by the said recited Act

Persons having
paid any of the
said Duties,
shall be repaid
by the Com-
missioners of
Customs.

on any Glass made in *Great Britain*, and liable to such Duty under the said recited Act, or shall have paid or shall pay any Duty or Sum of Money in respect of any estimated increase in value of any such Glass which shall have been or shall be imported into *Ireland* since the commencement of the said recited Act, and before the expiration of

it shall and may be lawful for the Commissioners of Customs and Port Duties in *Ireland*, upon the application of such Person or Persons, and they are hereby required, out of any Money in their hands arising from the Duties under their management, to repay, or cause to be repaid, to such Person or Persons, all such Sum and Sums of Money as such Person or Persons shall upon their oath or otherwise, to the satisfaction of the said Commissioners, make it appear to the said Commissioners that such Person or Persons shall have actually paid for and in respect of such Countervailing Duties.

Glass imported into Ireland may be exported back to Great Britain or elsewhere, and shall receive Drawback of all Duties paid.

And be it further Enacted, That it shall and may be lawful for any Person or Persons, after the

to export from *Ireland* to *Great Britain* or elsewhere, and to import into *Great Britain*, any spread Window Glass or other Window Glass, or any Plate Glass made in *Great Britain*, and which shall have been imported into *Ireland* at any time between the passing of the said recited Act and the

any Act or Acts to the contrary in anywise notwithstanding; and that every Person who shall so export any such Glass from *Ireland* to *Great Britain* or elsewhere, shall be entitled to and shall receive in *Ireland*, a Drawback equal to the amount of all Duties which shall have been actually paid under the said recited Act on the Importation of such Glass into *Ireland*, and as shall not have been repaid under the provisions in this Act before contained: Provided always nevertheless, That nothing in this Act contained shall extend, or be deemed or construed to extend to entitle any Person or Persons whatsoever to any Drawback on exportation of any *British* Window Glass from *Ireland* to *Great Britain*, unless the said Glass shall at the time of being entered for such exportation be contained in the original Package in which the same was exported from *Great Britain* to *Ireland*, without the same having been unpacked since the exportation thereof from *Great Britain*, nor unless the Excise Seals and Fastenings which had been put thereon in *Great Britain* at the time of the packing thereof for exportation, shall be remaining perfect entire and unbroken on the said Package; anything in this Act contained to the contrary in anywise notwithstanding.

Window Glass shall be re-exported to Great Britain only in the original Package.

On Importation of such Glass into Great Britain, the Importer shall pay the amount of the several Drawbacks received on the Exportation thereof from Great Britain.

And be it further Enacted, That upon the Importation into *Great Britain* from *Ireland* of any such Glass, which having been made in *Great Britain* shall have been imported into *Ireland*, and shall have been exported from thence to *Great Britain* under or by virtue of the Provisions in this Act before contained, there shall be paid by the Importer thereof, before the landing thereof in *Great Britain*, the Sums following, being the Amount of the Drawbacks payable by Law

on

6 on the exportation of such Glass from *Great Britain* to *Ireland*; that is to say, For every Hundred Weight of *British* spread Window Glass, commonly called Broad Glass, the Sum of

For every Hundred Weight of all other *British* Window Glass (not being spread Glass) whether flashed or otherwise manufactured, and commonly called or known by the name Crown Glass, or German Sheet Glass, the Sum of

And for every Square Foot superficial measure, of *British* Plate Glass, the Sum of

And that the said several Sums shall be recovered, levied, collected, paid and applied, in like manner and under and subject to such Rules, Regulations, Penalties and Forfeitures, in all respects, as any Countervailing or other Duty of Excise on the Importation of Glass into *Great Britain*, may be recovered, levied, collected, paid or applied, under or by virtue of any Act or Acts relating to the Excise Import
7 Duties on Glass in force in *Great Britain*; and that such Glass shall not be subject or liable on such Importation thereof to any further Countervailing or other Duty whatsoever.

And be it further Enacted, That the Repayment of any such Duty and the Payment of any Drawback allowed or made payable by this Act, shall be made at such time, and in such manner, and under such regulations, as the said Commissioners of Customs and Port Duties in *Ireland*, or any of them, by and with the consent of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, or any of them, shall think fit to make in that behalf.

Repayments and Drawbacks shall be made under Regulations of Commissioners of Customs and of the Treasury.

Scm. 1814-15.

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